IN THE UNITED STATES BANKRUPTCY COURT FOR THE WESTERN DISTRICT OF TEXAS EL PASO DIVISION

IN RE:	§	
	§	
THE GATEWAY VENTURES, LLC,	§	Case No. 21-30071-hcm
	§	Chapter 11
Debtor.	§	

MOTION TO ALLOW FILING OF LATE CLAIM BY CREDITOR PURSUANT TO 11 U.S.C. §501

TO THE HONORABLE H. CHRISTOPHER MOTT, U.S. BANKRUPTCY JUDGE:

Comes now Cumming Skidmore Property Tax Service, LLC ("Cumming"), a creditor and party-in-interest herein, and files this, its Motion to Allow Late Claim Pursuant to 11 U.S.C. §501 (the "Motion to Allow Late Claim"), and would respectfully show the Court as follows:

This pleading requests relief that may be adverse to your interests.

If no timely response is filed within 21 days from the date of service, the relief requested herein may be granted without a hearing being held.

A timely filed response is necessary for a hearing to be held.

- 1. The Debtor initiated this proceeding by filing for relief under Chapter 11 of the Bankruptcy Code on February 2, 2021 in the United States Bankruptcy Court for the Western District of Texas, El Paso Division.
- 2. Upon investigation, Cumming has discovered that it was not listed as a creditor in the Debtor's Schedules or Creditor Matrix. Cumming only became aware of the Chapter 11 filing after it recently inquired with the undersigned counsel regarding its unpaid invoices for property tax protests for the years 2020 and 2021. Cumming holds an unsecured claim in the amount of \$12,874.65 for those property tax protests for the real property located at 6767 Gateway Blvd. West, El Paso, Texas. Those efforts resulted in substantial tax savings for the Debtor.
 - 3. The Bar Date for filing proofs of claims in this case was set for June 2, 2021.
 - 4. Because Cumming was not listed as a creditor in the Debtor's Schedules or Creditor

Matrix, it did not receive Notice of Commencement of Case, the §341 Meeting, or the Bar Date. As such, Cumming was denied an opportunity to timely file its claim and pursue its bankruptcy remedies.

- 5. Attached hereto as Exhibit "A" is the Proof of Claim filed by Cumming on July 20, 2021 in this Chapter 11 proceeding.
 - 6. Cumming requests that the Court allow the late Proof of Claim filed in this case.

WHEREFORE, PREMISES CONSIDERED, Cumming Skidmore Property Tax Service, LLC, a creditor and party-in-interest herein, respectfully requests that the Court enter an order allowing its claim and for such other relief to which it shall show itself to be justly entitled.

DATED this $\frac{2}{2}$ day of July, 2021.

Respectfully submitted,

GORDON DAVIS JOHNSON & SHANE P.C.

4695 N. Mesa Street El Paso, Texas 79912 (915) 545-1133 (915) 545-4433 (Fax)

Bv:

Harrel L. Davis III
State Bar No. 05567560
hdavis@eplawyers.com
Attorneys for Cumming Skidmore

Property Tax Service, LLC

CERTIFICATE OF SERVICE

I certify that on the 2 day of July, 2021 a true and correct copy of the foregoing has been served via the Court's Electronic Filing System on all parties requesting notice in this proceeding and that copies were sent to the following via hand delivery, email or regular U.S. mail as indicated below:

Jeff Carruth
Weycer, Kaplan, Pulaski & Zuber, P.C.
3030 Matlock Rd., Suite 201
Arlington, TX 76015
jcarruth@wkpz.com
Attorney for the Debtor

Harrel L. Davis

21-30071-hc211-80002#11-0h7cnFiCeldi0n7#220/EilleoE017e/201/2017/2016/101002027m298t MPaaigeD1ocotin9nent Pg 3 of

Fill in this information to identify the case:								
Debtor 1 The Gateway Ventures, LLC								
Debtor 2								
United States Bankruptcy Court for the: Western District of Texas								
Case number 21-30071-hcm								

Official Form 410

Proof of Claim

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the C	laim						
Who is the current creditor?	Cumming Skidmor Name of the current credit	or (the person or e	entity to be paid for this cla	,			
Has this claim been acquired from someone else?	✓ No ☐ Yes. From whom?						
3. Where should notices and payments to the creditor be sent?	Where should notices	s to the creditor	r be sent?	Where should payments to the creditor be ser different)			
Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Name 5024 Amen Corner			Name			
() (3)	Number Street			Number Street			
	El Paso	TX	79922				
	City	State	ZIP Code	City	State	ZIP Code	
	Contact phone 915-584	4-5099		Contact phone			
	Contact email			Contact email			
	Uniform claim identifier for		nts in chapter 13 (if you u	•			
4. Does this claim amend one already filed?	☑ No ☐ Yes. Claim number	r on court claim	s registry (if known)		Filed on	O / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	☑ No ☐ Yes. Who made the	ne earlier filing?					

EXHIBIT A

21-30071-hc**21-8000#1-0**hc**nFiGld**i**0**h**#120**/**Eile6E0**hc**0/201/201/201010102013n**h**2381NPaig6D20c1n**h**9n**ent Pg 4 of 11

F	Part 2: Give Information	n About the Claim as of the Date the Case Was Filed
6.	Do you have any number you use to identify the debtor?	No Ses. Last 4 digits of the debtor's account or any number you use to identify the debtor:
7.	How much is the claim?	\$\$ Does this amount include interest or other charges?
		Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
8.	What is the basis of the claim?	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.
		Property tax valuation services for 2020 and 2021
9.	Is all or part of the claim secured?	No Yes. The claim is secured by a lien on property. Nature of property: Real estate. If the claim is secured by the debtor's principal residence, file a Mortgage Proof of Claim Attachment (Official Form 410-A) with this Proof of Claim. Motor vehicle Other. Describe:
		Basis for perfection: Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)
		Value of property: \$
		Amount of the claim that is secured: \$
		Amount of the claim that is unsecured: \$(The sum of the secured and unsecured amounts should match the amount in line 7.)
		Amount necessary to cure any default as of the date of the petition: \$
		Annual Interest Rate (when case was filed)% Fixed Variable
10	. Is this claim based on a lease?	☑ No
		Yes. Amount necessary to cure any default as of the date of the petition.
11	. Is this claim subject to a	☑ No
	right of setoff?	☐ Yes. Identify the property:

2. Is all or part of the claim	☑ No							
entitled to priority under 11 U.S.C. § 507(a)?	Yes. Check	k one:				Amount entit	tled to priorit	
A claim may be partly priority and partly	Domestic support obligations (Including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).							
nonpriority. For example, in some categories, the law limits the amount entitled to priority.		3,025* of deposits toward purd al, family, or household use. 1		property or	services for	\$		
challed to phony.	bankru	, salaries, or commissions (up ptcy petition is filed or the debt .C. § 507(a)(4).	to \$13,650*) earned with or's business ends, which	n 180 day never is ea	s before the Irlier.	\$		
	☐ Taxes	or penalties owed to governme	ental units. 11 U.S.C. § 50	7(a)(8).		\$		
	☐ Contrib	outions to an employee benefit	plan. 11 U.S.C. § 507(a)(5).		\$		
	Other.	Specify subsection of 11 U.S.C	C. § 507(a)() that applie	s.		\$		
	* Amounts	are subject to adjustment on 4/01/	22 and every 3 years after the	at for cases	begun on or afte	er the date of adj	ustment.	
alogo (ac		30000000						
art 3: Sign Below	a							
he person completing his proof of claim must	Check the appr							
gn and date it.	am the cr	editor.						
RBP 9011(b).	I am the creditor's attorney or authorized agent.							
you file this claim	am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.							
lectronically, FRBP 005(a)(2) authorizes courts	I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.							
o establish local rules								
pecifying what a signature	I understand the	at an authorized signature on t	his <i>Proof of Claim</i> serves	as an ack	nowledgment i	that when calc	ulating the	
J.		laim, the creditor gave the deb					X 11	
on person who files a property of the could be ined up to \$500,000, mprisoned for up to 5	I have examine and correct.	d the information in this <i>Proof</i> o	of Claim and have a reaso	onable beli	ief that the info	ormation is true		
ears, or both.	I declare under	penalty of perjury that the fore	going is true and correct.					
8 U.S.C. §§ 152, 157, and 571.		7 21.2121	gg					
	Executed on da	te 1-20-2021						
		MM / UU TTTT						
		0, 1//	7/1					
	(X)	N(M)						
	Signature	1	-		•			
	Print the name	of the person who is compl	eting and signing this c	laim:				
		Dishard B. Cumming						
	Name	Richard R. Cumming	Middle name		Last name		1 1 1	
		ristriante	Wilddle Haffle		Last Haille			
	Title		Lac Norvolle 1					
	Company	Cumming Skidmore F	Property Tax Service	LLC				
	Company	Identify the corporate servicer			s a servicer.		1.74	
	Address	5024 Amen Corner						
	Address	Number Street					4 4 7	
		El Paso		TX	79922			
		City		State	7IP Code			
		City 915-584-5099		State	ZIP Code			

Texas Comptroller of Public Accounts



Appointment of Agent for Property Tax Matters

This form is for use by a property owner in designating a lessee or other person to act as the owner's agent in property tax matters. You should read all applicable law and rules carefully, including Tax Code Section 1.111 and Comptroller Rule 9.3044. This designation will not take effect until filed with the appropriate appraisal district. Once effective, this designation will be in effect until the earlier of (1) the date of a written revocation filed with the appraisal district by the owner or the owner's designated agent, or (2) the expiration date, if any, designated below.

In some cases, you may want to contact your appraisal district or other local taxing units for free information and/or forms concerning your case before designating an agent.

EL PASO CENTRAL APPRAISAI Appraisal District Name	DISTRICT	Date Received (appraisal district use only)
STEP 1: Owner's Name and A	.ddress	
Name 780 NORTH RESLER DRIVE, SU Address EL PASO, TX 79912 City, State, Zip Code	ЛПЕ В	1-505-795-3551 Telephone Number (include area code)
unless granting authority for all pro account number, physical or situs additional information. In lieu of lis	perty listed for you, provide at least one of the property address, or legal description). A chief appraiser may if ting property below, you may attach a list of all property	identifiers listed below (appraisal district)
all property listed for me at the all property(ies) listed below:	pove address	
STEP 2: Identify the Property for Which Authority is Granted, lidentify all property for which you are granting the agent authority and unless granting authority for all property listed for you, provide at least one of the property identifiers listed below (appraisal district account number, physical or situs address, or legal description). A chief appraiser may if necessary to identify the property request additional information. In lieu of listing property below, you may attach a list of all property to which this appointmentapplies denotes the total number of additional pages attached in the lower right-hand corner below. (Check One) all property listed for me at the above address property(les) listed below: 292278 6767 GATEWAY BLVD WEST Appraisal District Account Number 2 ASCARATE TR 4-H (17.3182 AC) Legal Description Physical or Situs Address of Property Legal Description		
	Physical or Situs Address of Property	
TR 4-H (17.3182 AC)		
Appraisal District Account Number	Physical or Situs Address of Property	
Legal Description		
Appraisal District Account Number	Physical or Situs Address of Property	
Legal Description		
STEP 1: Owner's Name and Address: THE GATEWAY VENTURES, LLC Name Telephone Number (include area code) 780 NORTH RESLER DRIVE, SUITE B Address EL PASO, TX 79912 City, State, Zip Code STEP, 2: Identify, the Property for Which Authority's Granted Identify all property Identifiers listed below appraisal district account number, physical or situs address or legal description). A chief appraisal property is the district Account Number Appraisal District Account Number Physical or Situs Address of Property		
Legal Description		
If you have additional property for whice appraisal district account number, physical identify here the number of additional s	sical or situs address, or legal description for each property.	

Texas Comptroller of Public Accounts

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5,1	EP 3: Identify the Agent.	1997年1月1日 - 1997年1月1日 - 1997年1日 - 1
	MMING SKIDMORE PROPERTY TAX SERVICES, LLC TACD #189	9155845099
Nar		Telephone Number (include area code)
	24 AMEN CORNER DRIVE	
	PASO, TX 79922-2047	
_	, State, Zip Code	7.5.2.5.5.4.7 (2.15.7
	EP 4: Specify the Agent's Authority	
i ne	e agent identified above is authorized to represent me in (check one):	
\boxtimes	all property tax matters concerning the property identified	
	the following specific property tax matters:	
	e agent identified above is authorized to receive confidential information pursuant to Ta 27(b)(2), 23.123(c)(2), 23.126(c)(2) and 23.45(b)(2):	
doc the requ	reby direct, as indicated below, the appraisal district, appraisal review board, and each uments checked below to the agent identified above regarding the property identified. agent at the agent's address indicated above and will not be delivered to me unless the uired by law. I understand that these documents can affect my legal rights and that the required to send me copies if I direct them to deliver the documents to my agent.	I acknowledge that such documents will be delivered only to e affected offices choose to send me copies or are otherwise
X	all communications from the chief appraiser	
X	all communications from the appraisal review board	
X	all communications from all taxing units participating in the appraisal district	
ind A d des the rev	EP 5: Date the Agent's Authority Ends. Pursuant to Tax Code Section 1.111(c), icated or until a written revocation is filed with the appraisal district by the prolesignation may be made to expire according to its own terms but is still subject and agent. Pursuant to Tax Code Section 1.111(d), a property owner may reproperty owner in connection with an item of property. The designation of an okes any previous designation of an agent in connection with that item of property slows designations of other agents in connection with the items of property slows.	perly owner or the owner's designated agent. ct to prior revocation by the property owner or not designate more than one agent to represent agent in connection with an item of property perty. By designating an agent on this form,
_	e Agent's Authority Ends	
SI	EP 6: Identification, Signature, and Date:	
sig hei	Michael Dipson	5/11/2020
	Signature of Property Owner, Property Manager or Other Person Authorized to Act on Behalf of the Property Owner*	Date
pri hei	MICHAEL DIXSON	PRESIDENT
	Printed Name of Property Owner, Property Manager or Other Person Authorized to Act on Behalf of the Property Owner	Title
The	e individual signing this form is (check one):	
X	the property owner	
	a property manager authorized to designnate agents for the owner	
	other person authorized to act on behalf of the owner other than the person being desi	gnated as the agent
othe	is form must be signed by the property owner, a property manager authorized to designate age ir than the person being designated as agent. If you are a person other than the property owner to designate agents or act on behalf of the property owner.	

If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

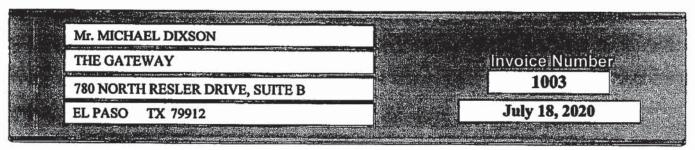
For more information, visit our website: comptroller.texas.gov/taxes/property-tax



Cumming Property Tax Service, LLC

5024 AMEN CORNER, EL PASO, TEXAS 79922-2047 / PH. 915-584-5099 FAX 915-584-5067





Billing For: Ad Valorem Tax Services	Billing Amount	
COURTESY DISCOUNT FOR START UP	and the second s	-\$13,591.63
2020 AD VALOREM TAX SERVICE FEE PER THE ATTACHED VALUATION AND TAX COMPARISON REPORT	25% OF \$94,366.53	\$23,591.63
6767 GATEWAY BLVD WEST		Invoice Total
EL PASO, TEXAS 79925		\$10,000.00

CUMMING SKIDMORE PROPERTY TAX SERVICES, LLC TACD #189 5024 AMEN CORNER DRIVE EL PASO, TX 79922-2047 Phone 915-584-5099 Fax 915-549-9067

THE GATEWAY

2020

7/18/2020

Valuation and Tax Comparison

Folder THE GATEWAY GEO A765999002E0439 ADDRESS 6767 GATEWA	PID 292278	1		IG CHANGED FF TIMES ARTICLE			OOT \$9,430,000 0	4-30-19 EL
Notice Received Protested	Prior 2,043,259	Valuati Proposed 12,575,528	ons Final 9,505,262	Savings 3,070,266	Prior 62,800.83	Proposed 386,516.65	Final 292,150.12	Savings 94,366.53
Folder Totals	2,043,259	12,575,528	9,505,262	3,070,266	62,800.83	386,516.65	292,150.12	94,366.53



Cumming Property Tax Service, LLC

5024 AMEN CORNER, EL PASO, TEXAS 79922-2047 / PH. 915-584-5099 FAX 915-584-5067



Mr. MICHAEL DIXSON

THE GATEWAY
Invoice Number
780 NORTH RESLER DRIVE, SUITE B

EL PASO TX 79912
July 16, 2021

Billing For: Ad Valorem Tax Services

Billing Amount

2021 AD VALOREM TAX SERVICE FEE PER THE ATTACHED VALUATION AND TAX COMPARISON REPORT

25% OF \$11,498.60

\$2,874.65

6767 GATEWAY BLVD WEST EL PASO, TEXAS 79925 Invoice Total \$2,874.65 CUMMING SKIDMORE PROPERTY TAX SERVICES, LLC TACD #189 5024 AMEN CORNER DRIVE EL PASO, TX 79922-2047 Phone 915-584-5099 Fax 915-549-9067

THE GATEWAY

2021

7/16/2021

Valuation and Tax Comparison

Folder THE GATEWA GEO A765999002E0439 ADDRESS 6767 GATEWA		ı			ROM M1 TO C4 S E \$11M IN CAD E		OOT \$9,430,000 0	4-30-19 EL
Notice Received Protested	Prior 9,505,262	Valuati Proposed 9,505,262	ons Final 9,136,983	Savings 368,279	Prior 296,778.42	Proposed 296,778.42	Final 285,279.82	Savings 11,498.60
Folder Totals	9,505,262	9,505,262	9,136,983	368,279	296,778.42	296,778.42	285,279.82	11,498.60